

Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040.**▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2005 (see page 2 of the instructions) . . . . . ▶	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2005 (or those made on your behalf), including those made from January 1, 2006, through April 17, 2006, that were for 2005. <b>Do not</b> include employer contributions or rollovers (see page 2 of the instructions) . . . . .		
<b>3</b>	If you were under age 55 at the end of 2005, and on the first day of <b>every</b> month during 2005, you were an eligible individual with the <b>same</b> annual deductible and coverage, enter the <b>smaller</b> of: • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions . . . . .		
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2005 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2005, also include any amount contributed to your spouse's Archer MSAs . . . . .		
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .		
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the amount to enter. . . . .		
<b>7</b>	If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount (see page 4 of the instructions) . . . . .		
<b>8</b>	Add lines 6 and 7 . . . . .		
<b>9</b>	Employer contributions made to your HSAs for 2005 . . . . .		
<b>10</b>	Subtract line 9 from line 8. If zero or less, enter -0- . . . . .		
<b>11</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 10 here and on Form 1040, line 25 . . . . . <b>Caution:</b> If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).		

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>12a</b>	Total distributions you received in 2005 from all HSAs (see page 4 of the instructions) . . . . .	<b>12a</b>		
<b>b</b>	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .	<b>12b</b>		
<b>c</b>	Subtract line 12b from line 12a . . . . .	<b>12c</b>		
<b>13</b>	Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .	<b>13</b>		
<b>14</b>	<b>Taxable HSA distributions.</b> Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	<b>14</b>		
<b>15a</b>	If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>			
<b>b</b>	<b>Additional 10% tax</b> (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "HSA" and the amount . . . . .	<b>15b</b>		